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Atty. Dkt. No. 040302-0424

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Hiromi SUGIMOTO et al.

Title: GAS PERMEABLE SUBSTRATE AND
SOLID OXIDE FUEL CELL USING THE
SAME

Appl. No.: 10/520,267

International Filing Date: 12/16/2003

371(c) Date: 01/06/2005

Examiner: Cynthia K. Lee

Art Unit: 1795

Confirmation Number: 2802

AMENDMENT AND REPLY UNDER 37 CFR 1.111

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated December 2, 2008, concerning the above-referenced patent application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 4 of this document.

Please amend the application as follows: